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ABSTRACT

Supporting performance objective 37 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on preparing state unemployment tax returns are included in this packet, which is one of a series. The student materials include information concerning the employer's state unemployment tax liability, appropriate forms, and instructions for preparing the state unemployment tax return. The instructor's manual includes teaching instructions, blank forms, and answer keys. (BM)

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ED155459

PREPARATION OF STATE UNEMPLOYMENT TAX RETURN

STUDENT'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 37 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

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OE 016 970

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Elmer L. Knight

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC) AND USERS OF THE ERIC SYSTEM."

STUDENT MATERIALS

PREPARATION OF STATE UNEMPLOYMENT TAX RETURN

INTRODUCTION

In this packet are all the supplies necessary to prepare a firm's quarterly report for South Carolina unemployment compensation. This could be one of your responsibilities once you become employed. Therefore, you can benefit from actually performing this task.

Unemployment compensation benefits are paid weekly or bi-weekly to workers who become either totally or partially unemployed through no fault of their own. Workers pay no part of the cost of job insurance in South Carolina and their employers are prohibited by law from deducting anything from their pay for this purpose. The employer pays the full cost of these benefits. Benefits are paid under the State Employment Security Law.

Every employer is required to submit a report each quarter listing the amount of the payroll for the quarter and the amount of tax liability. The report is then mailed to the South Carolina Employment Security Commission along with a check to cover the amount of tax owed. This must be done by the last day of the month following the end of the quarter. The rate that is paid varies from 0.25% to 4.10% depending upon the rate of layoffs the employer has had. This tax is presently paid on only the first $4,200 of income earned by each employee during the year.

PERFORMANCE OBJECTIVE

Given the employer's state unemployment tax liability and the appropriate form, prepare the state unemployment tax return with 100% accuracy on numerical data and in compliance with the state law.

Turn to the next page and read the instructions involving the completion of this task.

INSTRUCTIONS

The South Carolina Employment Security Commission mails the necessary forms to each business responsible for reporting the tax each quarter. You will find in this packet the form that was mailed to Gaffney Dyers, Incorporated. This is the report to be computed for the first quarter (January, February, and March) of 19–.

When Gaffney Dyers, Incorporated started as a business, they were required by law to open an account with the South Carolina Employment Security Commission. Therefore, the necessary forms are mailed automatically each quarter.

Below is the list of employees of Gaffney Dyers, Incorporated, their social security numbers, and the amount of wages they were paid during the quarter. On page one of the form you will record this information. This form is to be completed in duplicate, so a copy can be kept for the company's files. The report may be printed or typewritten. If hand printed, use ink. There are two columns on the right side of the form. In column eight you record the total wages of the employee for the quarter. In column nine record all wages above the $4,200 that is not subject to the tax. All employers have to keep very accurate payroll records during the year, so they know when an employee's wages are no longer taxable. Gaffney Dyers contribution rate is 2.35%.

S. S. Number	Name	Wages Earned
624-86-1305	Allison, Keith J.	$1,382.64
381-73-7092	Bagwell, Marvin C.	2,084.55
965-22-3684	Byers, Daniel W.	3,872.66
892-54-3281	Davis, Roy J.	4,500.00
284-63-6943	Ellis, Max W.	3,684.21
371-82-8930	Hopper, Guy S.	2,986.45
842-91-6586	Motts, John D.	2,761.56
556-74-2459	Osment, Marie A.	2,998.46
286-36-2963	Parker, Henry T.	4,000.00
134-28-4822	Scates, Leonard C.	3,865.26
329-33-9178	Turner, Marshall A.	4,892.45
817-49-2680	Watkins, Linda P.	2,896.55

On line 10 enter the total for both columns. If you have additional pages with more employees' earnings listed, then in line 11 you place the total wages paid for the entire report. However, since you only have one page of employees listed, the total in line 11 will be the same as line 10. On line 12 place the amount of wages that are taxable this quarter (column 8 minus column 9).

Now that you have completed page 1 of the report, you have the information necessary to complete the rest of the report.

In blank 1 of the original page you list the number of employees that were on the payroll on the 12th of each month during the quarter. Since we had no one released during the quarter, this will be the number of employees we reported on page 1.

In blank 2 the following information is listed:

a. the total wages we paid during the quarter

b. the excess of wages we paid above $4,200 to individual workers

c. the net taxable wages (a minus b)

In blank 3 the tax due is listed. This is computed by multiplying the net taxable wages by the contribution rate.

In blanks 4 and 5 any additional money owed or credit with the commission is listed.

In blank 6 the total amount owed the commission is listed.

In blank 7 the method of payment and amount to be paid is entered.

In blank 8 the number of places of business covered by the report is listed. We have only one plant.

In blanks 9 and 10 it is stated that if there has been a change in the name, address, industrial activity, or location of the firm or if the firm has been sold, merged, or dissolved the third page (form UCE-101-S) must be completed and returned.

Now that you have completed the quarterly report, you must have it signed by the owner, president, or partner of the firm. Your instructor will serve in this capacity, so take your completed report to him or her. After checking your work, he or she will sign the report if it has been completed properly.

Once the report has been signed, type the return address on the envelope, insert the South Carolina Employment Security Commission's copy of the report along with a check to cover the amount of the tax and mail. Then you can place the employer's copy in the file with reports from previous quarters.

CHECKOUT ACTIVITY

You have prepared one quarterly report for unemployment compensation tax. If you feel you could profit by preparing another report, the necessary information is given below. You will need to secure another form from your instructor and will have to fill in the name, address, and account number for the firm.

Information:

Palmetto Manufacturing Company
333 Western Avenue
Spartanburg, SC 29301

Account No. 567-34897

Contribution rate - 1.65%

For the quarter ending June 30, 19— (April, May, and June)

S. S. Number	Name	Wages prior quarter	Wages this quarter
222-36-8907	Allen, Grace T.	3,000.00	2,500.00
345-89-7352	Baskins, Thelma R.	2,200.00	2,400.00
560-35-8956	Carroll, Helen W.	2,350.00	3,000.00
250-65-7896	Davis, Anne L.	3,000.00	3,000.00
254-09-6740	Johnson, William T.	5,000.00	5,000.00
289-67-0978	Peterson, Randolph P.	3,000.00	3,000.00

PREPARATION OF STATE UNEMPLOYMENT TAX RETURN

INSTRUCTOR'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 37 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

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Clemson University
Clemson, South Carolina 29631

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TEACHER'S INSTRUCTIONS

In this packet the student will complete the South Carolina unemployment compensation quarterly report.

To perform this task the student will need a quarterly report form on which you have typed the following information:

To: Gaffney Dyers, Incorporated
Limestone Boulevard
Gaffney, SC 29340

Also, another blank form must be available if they choose to complete the Check-Out Activity. These quarterly report forms can be secured from your local South Carolina Employment Office. One has been included in the student materials.

Teacher keys for both problems are enclosed.

Form UCE-101
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

ORIGINAL
VII M–7

TEACHER KEY

Problem - p. 1

EMPLOYER CONTRIBUTION REPORT

Always Refer to This Number When Writing the Commission

Account Number 483-29684

Name and Address
Gaffney Dyers, Inc.
Limestone Boulevard
Gaffney, SC 29340

DO NOT USE THIS SPACE
FOR USE BY S.C.E.S.C. ONLY

For Calendar Quarter Ended	Wage Records	Remittance
Contribution Rate	Name/Add. Change	Status Change
Taxable Cash	Number Of Workers	Signature

L.B.	L.E.	CH.	L.A.	IND.	AREA

DO NOT USE THIS SPACE

If there were no wages paid during the quarter covered by this report please write the word "NONE" under Items 2a and 2c, sign and return.

READ CAREFULLY

This report and remittance are due on or before the last day of the month following the close of each calendar quarter.

Mail original of this report and one set of legible wage record reports, Form UCE-120, with remittance made payable to South Carolina Employment Security Commission to the address at the top of this sheet.

1	*Number Employed During Pay Period Which Includes 12th of Each Month*	1st Mo. 12 2nd Mo. 12 3rd Mo. 12	
2	a. Total Wages Paid This Quarter (include Cash Value of Other Remuneration)	$39,924.79	CON.
	b. LESS: Excess over $4,200 Paid to Individual Workers. (See Item 2b of Instructions)	$ 992.45	LESS CR.
	c. Net Taxable Wages (Item 2a minus 2b)	$38,932.34	INT.
3	Total Contributions Due for This Quarter (Contribution Rate times Item 2c)	$ 914.91	PEN.
4	Less Outstanding Credit-Memo(s) No. _____	$	TOT.
5	Additional Due: Interest _____ Penalty _____ Total ▶	$	TYPE
6	Total Due ▶	$ 914.91	R.C.
	Remittance Enclosed: ☐-Cash ☐-Money Order ☒-Check		CON.
7	MAKE PAYABLE TO: South Carolina Employment Security Commission	$ 914.91	INT.
			PEN.
8	Number Of Places Of Business In South Carolina Covered By This Report 1		TOT.

Employers Please Note: If there has been a change in ownership (legal entity) during the quarter, this report should cover only that portion of the quarter prior to the change. A separate report must be submitted for the portion of the quarter following the change.

9 SPECIAL ATTENTION: If there has been a change during the quarter in name, address, industrial activity, or location of employment covered by this report, complete Form UCE-101-S and return with this report.

OR

If this business has been sold, merged, dissolved, in whole or in part, or there have been any changes in the corporate structure, partnership arrangement, or individual ownership during this quarter, you MUST complete Form UCE-101-S and return with this report.

EMPLOYER'S CERTIFICATION: I certify that the above, to the best of my knowledge and belief, is a true and correct statement of all wages paid during the period covered by this report and that no part of the contributions paid herewith was deducted or is to be deducted from any employee's wages.

SIGNED BY (See Instructions) William Jackson Ritter TITLE President (Owner, president, or partner, member, etc.) Date April 29, 19--

THIS REPORT MUST BE SIGNED

DO NOT USE THIS SPACE

Form UCE-120
Revised 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION, COLUMBIA, S. C.

VII M–8
Page No. 1

EMPLOYER QUARTERLY REPORT OF EMPLOYEE WAGES

TEACHER KEY
Problem - p. 2

1. Enter in space below Employer's Name, Address and South Carolina Account Number.

483-29684

Gaffney Dyers, Inc.
Limestone Boulevard
Gaffney, SC 29340

2. DATE QUARTER ENDED: March 31, 19--

3. CONTRIBUTION RATE: 2.35%

4. TOTAL PAGES OF THIS RETURN INCLUDING CONTINUATION SHEETS ATTACHED: 1

5. TOTAL NUMBER OF EMPLOYEES LISTED ON RETURN: 12

If there is not enough space to list all employees below, use Continuation Sheet (Form UCE-120-A). Each such Continuation Sheet must show a page number, beginning with Number 2. See Instructions.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER (6)			NAME OF EMPLOYEE (Please type or print) (7)	TOTAL WAGES PAID To Employee During Quarter (Before deductions) (8)		Non Taxable Wages Paid To Employee During Quarter (In Excess of $4,200) (9)	
ooo	oo	oooo		Dollars	Cents	Dollars	Cents
624	86	1305	Allison, Keith J.	1,382	64		
381	73	7092	Bagwell, Marvin C.	2,084	55		
965	22	3684	Byers, Daniel W.	3,872	66		
892	54	3281	Davis, Roy J.	4,500	00	300	00
284	63	6943	Ellis, Max W.	3,684	21		
371	82	8930	Hopper, Guy S.	2,986	45		
442	91	6586	Motts, John D.	2,761	56		
656	74	2459	Osment, Marie A.	2,998	46		
286	36	2963	Parker, Henry T.	4,000	00		
134	28	4822	Scates, Leonard C.	3,865	26		
329	33	9178	Turner, Marshall A.	4,892	45	692	45
817	49	2680	Watkins, Linda P.	2,896	55		
10. Totals for this page				39,924	79	992	45
11. TOTALS FOR THIS RETURN – Total Wages Paid for Quarter			10	39,924	79	992	45
12. TAXABLE WAGES PAID THIS QUARTER (Column 8 Minus Column 9) $ 38,932.34 ← Item 2c. UCE-101				TOTAL WAGES Item 2a. UCE-101 ↑		NON-TAXABLE WAGES Item 2b. UCE-101 ↑	

Form UCE-101-S
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

VII M–9
TEACHER KEY
Problem – p. 3

EMPLOYER'S REPORT OF CHANGE

Account Number: 483-29684

For Calendar Quarter Ended

Name and Address:
Gaffney Dyers, Inc.
Limestone Boulevard
Gaffney, SC 29340

I – CHANGE IN NAME, ADDRESS OR BUSINESS LOCATION

If there has been a change in trade name, corporate name, address or business location, enter the information required below.

New Trade Name_____

New Corporate Name_____ Changed by charter Amendment ☐ Yes ☐ No

New Mailing Address_____
Street City State Zip Code

New Business Location_____
Street City State Zip Code

By_____ Title_____ Date_____

II – CHANGE IN OWNERSHIP OR DISCONTINUANCE OF BUSINESS

If your business was discontinued, or if a change in ownership occurred during the period covered by this Contribution Report enter the information required below. SEPARATE REPORTS MUST BE FILED BY DIFFERENT OWNERSHIPS. (For each ownership such separate report should cover only that part of the quarter for which the particular ownership operated.)

BUSINESS DISCONTINUED WITHOUT SUCCESSOR ON_____
Date

CHANGE OF OWNERSHIP: *(Enter date and type of change)*

Exact Date of Change_____

☐ Entire Business Sold	☐ Partner Added	☐ Corporation Formed
☐ Partial Sale only, not Out-of-Business	☐ Partner Withdrew	☐ Corporation Dissolved
	☐ Partnership Dissolved	☐ Merger

☐ Other Change, explain_____

Explain any change in nature of business activity_____

New Owner's Name_____

New Business Name_____

New Owner's Mailing Address_____
Street City State

I certify that the above information is true and correct to the best of my knowledge and belief.

By_____ Title_____ Date_____

My future mailing address will be_____
Street City State Zip Code

Form UCE-101
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

ORIGINAL
VII M–10

EMPLOYER CONTRIBUTION REPORT

TEACHER KEY
Check-out Activity
P.1

Always Refer to This Number When Writing the Commission

Account Number
567-34897

Name and Address
Palmetto Manufacturing Company
3333 Western Avenue
Spartanburg, SC 29301

DO NOT USE THIS SPACE
FOR USE BY S.C.E.S.C. ONLY

For Calendar Quarter Ended	Wage Records	Remittance
Contribution Rate	Name/Add. Change	Status Change
Available Credit	Number Of Workers	Signature

I.B.	L.E.	CH.	L.A.	IND.	AREA

DO NOT USE THIS SPACE

If there were no wages paid during the quarter covered by this report please write the word "NONE" under Items 2a and 2c, sign and return.

READ CAREFULLY

This report and remittance are due on or before the last day of the month following the close of each calendar quarter.

Mail original of this report and one set of legible wage record reports, Form UCE-120, with remittance made payable to South Carolina Employment Security Commission to the address at the top of this sheet.

1	*Number Employed During Pay Period Which Includes 12th of Each Month*	1st Mo. 6 2nd Mo. 6 3rd Mo. 6	
2	a. Total Wages Paid This Quarter (Include Cash Value of Other Remuneration)	$ 18,900.00	CON.
	b. LESS: Excess over $4,200 Paid to Individual Workers. (See Item 2b of Instructions)	$ 12,250.00	LESS CR.
	c. Net Taxable Wages (Item 2a minus 2b)	$ 6,650.00	INT.
3	Total Contributions Due for This Quarter (Contribution Rate times Item 2c)	$ 109.73	PEN.
4	Less Outstanding Credit-Memo(s) No.	$	TOT.
5	Additional Due: Interest ___ Penalty ___ Total ▶	$	TYPE
6	Total Due ▶	$ 109.73	R.C.
	Remittance Enclosed: ☐-Cash ☐-Money Order ☒-Check		CON.
7	MAKE PAYABLE TO: South Carolina Employment Security Commission	$ 109.73	INT.
			PEN.
8	Number Of Places Of Business In South Carolina Covered By This Report 1		TOT.

Employers Please Note: ▶

If there has been a change in ownership (legal entity) during the quarter, this report should cover only that portion of the quarter prior to the change. A separate report must be submitted for the portion of the quarter following the change.

9 SPECIAL ATTENTION: If there has been a change during the quarter in name, address, industrial activity, or location of employment covered by this report, complete Form UCE-101-S and return with this report.

OR

If this business has been sold, merged, dissolved, in whole or in part, or there have been any changes in the corporate structure, partnership arrangement, or individual ownership during this quarter, you MUST complete Form UCE-101-S and return with this report.

EMPLOYER'S CERTIFICATION: I certify that the above, to the best of my knowledge and belief, is a true and correct statement of all wages paid during the period covered by this report and that no part of the contributions paid herewith was deducted or is to be deducted from any employee's wages.

SIGNED BY _____ (See Instructions) TITLE _____ (Owner, president, or partner, member, etc.) Date _____

THIS REPORT MUST BE SIGNED

DO NOT USE THIS SPACE

12

TEACHER KEY – Check-out Activity, p. 2

Form UCE-120
Revised 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION, COLUMBIA, S. C.

Page No. 1

EMPLOYER QUARTERLY REPORT OF EMPLOYEE WAGES

VII M–11

1. Enter in space below Employer's Name, Address and South Carolina Account Number.

567-34697

Palmetto Manufacturing Company
3333 Western Avenue
Spartanburg, SC 29301

2. DATE QUARTER ENDED: June 31, 19--

3. CONTRIBUTION RATE: 1.65%

4. TOTAL PAGES OF THIS RETURN INCLUDING CONTINUATION SHEETS ATTACHED: 1

5. TOTAL NUMBER OF EMPLOYEES LISTED ON RETURN: 6

If there is not enough space to list all employees below, use Continuation Sheet (Form UCE-120-A). Each such Continuation Sheet must show a page number, beginning with Number 2. See Instructions.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER (6)			NAME OF EMPLOYEE (Please type or print) (7)	TOTAL WAGES PAID To Employee During Quarter (Before deductions) (8)		Non-Taxable Wages Paid To Employee During Quarter (In Excess of $4,200) (9)	
ooo	oo	oooo		Dollars	Cents	Dollars	Cents
222	36	8907	Allen, Grace T.	2,500	00	1,300	00
345	89	7352	Baskins, Thelma R.	2,400	00	400	00
560	35	8956	Carroll, Helen W.	3,000	00	1,150	00
250	65	7896	Davis, Anne L.	3,000	00	1,800	00
254	09	6740	Johnson, William T.	5,000	00	5,800	00
289	67	0978	Peterson, Randolph P.	3,000	00	1,800	00
10. Totals for this page			13	18,900	00	12,250	00
11. TOTALS FOR THIS RETURN – Total Wages Paid for Quarter				18,900	00	12,250.	00
12. TAXABLE WAGES PAID THIS QUARTER (Column 8 Minus Column 9) $ 6,650,00 ← Item 2c. UCE-101				TOTAL WAGES Item 2a. UCE-101 ↑		NON-TAXABLE WAGES Item 2b. UCE-101 ↑	

*Form UCE-101-S
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

VII M–12

EMPLOYER'S REPORT OF CHANGE

TEACHER KEY
Check-out Activity
p. 3

Account Number: 567-34897

For Calendar Quarter Ended:

Name and Address:

Palmetto Manufacturing Company
3333 Western Avenue
Spartanburg, SC 29301

I – CHANGE IN NAME, ADDRESS OR BUSINESS LOCATION

If there has been a change in trade name, corporate name, address or business location, enter the information required below.

New Trade Name_____

New Corporate Name_____ Changed by charter Amendment ☐ Yes ☐ No

New Mailing Address_____
Street City State Zip Code

New Business Location_____
Street City State Zip Code

By_____ Title_____ Date_____

II – CHANGE IN OWNERSHIP OR DISCONTINUANCE OF BUSINESS

If your business was discontinued, or if a change in ownership occurred during the period covered by this Contribution Report enter the information required below. SEPARATE REPORTS MUST BE FILED BY DIFFERENT OWNERSHIPS. (For each ownership such separate report should cover only that part of the quarter for which the particular ownership operated.)

BUSINESS DISCONTINUED WITHOUT SUCCESSOR ON_____
Date

CHANGE OF OWNERSHIP: *(Enter date and type of change)*

Exact Date of Change_____

☐ Entire Business Sold
☐ Partial Sale only, not Out-of-Business
☐ Partner Added
☐ Partner Withdrew
☐ Partnership Dissolved
☐ Corporation Formed
☐ Corporation Dissolved
☐ Merger
☐ Other Change, explain_____

Explain any change in nature of business activity_____

New Owner's Name_____

New Business Name_____

New Owner's Mailing Address_____
Street City State

I certify that the above information is true and correct to the best of my knowledge and belief.

By_____ Title_____ Date_____

My future mailing address will be_____
Street City State Zip Code

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

OFFICIAL BUSINESS

FIRST CLASS MAIL

POSTAGE AND FEES PAID
EMPLOYMENT SECURITY MAIL
LAB 449

TO

EMPLOYER'S QUARTERLY REPORT

FORMS SET

Each employer who has been determined liable under the South Carolina Employment Security Law is required to fill out and return this report, even if he has not rendered employment or paid any wages during the quarter.

INSTRUCTIONS FOR CONTRIBUTION REPORT ARE ON THE BACK OF THIS PAGE
AND ALSO ON THE BACK OF THE EMPLOYER'S COPY OF THE FORM UCE-101

INSTRUCTIONS FOR WAGE REPORT ARE ON THE BACK OF THE EMPLOYER'S COPY OF THE FORM UCE-120.

This Package Includes:

Quarterly Contribution Report, Form UCE-101
Original Agency Copy
Employer's Quarterly Report of Employee Wages,
Form UCE-120, Agency Copy
Employer's Report of Change, Form UCE-101-S
Quarterly Contribution Report, Form UCE-101
Employer Copy
Employer's Quarterly Report of Employee Wages,
Form UCE-120, Employer Copy

SUBMIT COMPLETE REPORT TO:

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

Form UCE-101
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

ORIGINAL

Always Refer to This Number When Writing the Commission

EMPLOYER CONTRIBUTION REPORT

Account Number

Name and Address

DO NOT USE THIS SPACE
FOR USE BY S.C.E.S.C. ONLY

For Calendar Quarter Ended	Wage Records	Remittance
Contribution Rate	Name/Add. Change	Status Change
Available Credit	Number Of Workers	Signature

L.B.	L.E.	CH.	L.A.	IND.	AREA

DO NOT USE THIS SPACE

If there were no wages paid during the quarter covered by this report please write the word "NONE" under Items 2a and 2c, sign and return.

READ CAREFULLY

This report and remittance are due on or before the last day of the month following the close of each calendar quarter.

Mail original of this report and one set of legible wage record reports, Form UCE-120, with remittance made payable to South Carolina Employment Security Commission to the address at the top of this sheet.

1	*Number Employed During Pay Period Which Includes 12th of Each Month*	1st Mo. 2nd Mo. 3rd Mo.	
2	a. Total Wages Paid This Quarter (Include Cash Value of Other Remuneration)	$	CON.
	b. LESS: Excess over $4,200 Paid to Individual Workers. (See Item 2b of Instructions)	$	LESS CR.
	c. Net Taxable Wages (Item 2a minus 2b)	$	INT.
3	Total Contributions Due for This Quarter (Contribution Rate times Item 2c)	$	PEN.
4	Less Outstanding Credit-Memo(s) No.	$	TOT.
5	Additional Due: Interest Penalty Total ▶	$	TYPE
6	Total Due ▶	$	R.C.
Employers Please Note: ▶	Remittance Enclosed: ☐-Cash ☐-Money Order ☐-Check		CON.
7	MAKE PAYABLE TO: South Carolina Employment Security Commission	$	INT.
			PEN.
8	Number Of Places Of Business In South Carolina Covered By This Report		TOT.

If there has been a change in ownership (legal entity) during the quarter, this report should cover only that portion of the quarter prior to the change. A separate report must be submitted for the portion of the quarter following the change.

9 SPECIAL ATTENTION: If there has been a change during the quarter in name, address, industrial activity, or location of employment covered by this report, complete Form UCE-101-S and return with this report.

OR

If this business has been sold, merged, dissolved, in whole or in part, or there have been any changes in the corporate structure, partnership arrangement, or individual ownership during this quarter, you MUST complete Form UCE-101-S and return with this report.

EMPLOYER'S CERTIFICATION: I certify that the above, to the best of my knowledge and belief, is a true and correct statement of all wages paid during the period covered by this report and that no part of the contributions paid herewith was deducted or is to be deducted from any employee's wages.

SIGNED BY_____ TITLE_____ Date_____
(See Instructions) (Owner, president, or partner, member, etc.)

THIS REPORT MUST BE SIGNED

DO NOT USE THIS SPACE

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Form UCE-120
Revised 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION, COLUMBIA, S. C.

EMPLOYER QUARTERLY REPORT OF EMPLOYEE WAGES

1. Enter in space below Employer's Name, Address and South Carolina Account Number.

2. DATE QUARTER ENDED

3. CONTRIBUTION RATE

4. TOTAL PAGES OF THIS RETURN INCLUDING CONTINUATION SHEETS ATTACHED

5. TOTAL NUMBER OF EMPLOYEES LISTED ON RETURN

If there is not enough space to list all employees below, use Continuation Sheet (Form UCE-120-A). Each such Continuation Sheet must show a page number, beginning with Number 2. See Instructions.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER (6)			NAME OF EMPLOYEE (Please type or print) (7)	TOTAL WAGES PAID To Employee During Quarter (Before deductions) (8)		Non-Taxable Wages Paid To Employee During Quarter (In Excess of $4,200) (9)	
ooo	oo	oooo		Dollars	Cents	Dollars	Cents
10. Totals for this page							
11. TOTALS FOR THIS RETURN — Total Wages Paid for Quarter							
12. TAXABLE WAGES PAID THIS QUARTER (Column 8 Minus Column 9) $ 17 ← Item 2c. UCE-101				TOTAL WAGES Item 2a. UCE-101 ↑		NON-TAXABLE WAGES Item 2b. UCE-101 ↑	

Form UCE-101-S
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION

Post Office Box 995
Columbia, S. C. 29202

EMPLOYER'S REPORT OF CHANGE

Account Number | For Calendar Quarter Ended

Name and Address

I – CHANGE IN NAME, ADDRESS OR BUSINESS LOCATION

If there has been a change in trade name, corporate name, address or business location, enter the information required below.

New Trade Name_____

New Corporate Name_____ Changed by charter Amendment ☐ Yes ☐ No

New Mailing Address_____
Street City State Zip Code

New Business Location_____
Street City State Zip Code

By_____ Title_____ Date_____

II – CHANGE IN OWNERSHIP OR DISCONTINUANCE OF BUSINESS

If your business was discontinued, or if a change in ownership occurred during the period covered by this Contribution Report enter the information required below. SEPARATE REPORTS MUST BE FILED BY DIFFERENT OWNERSHIPS. (For each ownership such separate report should cover only that part of the quarter for which the particular ownership operated.)

BUSINESS DISCONTINUED WITHOUT SUCCESSOR ON_____
Date

CHANGE OF OWNERSHIP: *(Enter date and type of change)*

Exact Date of Change_____

☐ Entire Business Sold
☐ Partial Sale only, not Out-of-Business
☐ Partner Added
☐ Partner Withdrew
☐ Partnership Dissolved
☐ Corporation Formed
☐ Corporation Dissolved
☐ Merger
☐ Other Change, explain_____

Explain any change in nature of business activity_____

New Owner's Name_____

New Business Name_____

New Owner's Mailing Address_____
Street City State

I certify that the above information is true and correct to the best of my knowledge and belief.

By_____ Title_____ Date_____

My future mailing address will be_____
Street City State Zip Code

Form UCE-101
Rev. 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
Post Office Box 995
Columbia, S. C. 29202

EMPLOYER CONTRIBUTION REPORT

Always Refer to This Number When Writing the Commission

Account Number

Name and Address

DO NOT USE THIS SPACE
FOR USE BY S.C.E.S.C. ONLY

For Calendar Quarter Ended	Wage Records	Remittance
Contribution Rate	Name/Add. Change	Status Change
Available Credit	Number Of Workers	Signature

L.B.	L.E.	CH.	L.A.	IND.	AREA

DO NOT USE THIS SPACE

If there were no wages paid during the quarter covered by this report please write the word "NONE" under Items 2a and 2c, sign and return.

READ CAREFULLY

This report and remittance are due on or before the last day of the month following the close of each calendar quarter.

Mail original of this report and one set of legible wage record reports, Form UCE-120, with remittance made payable to South Carolina Employment Security Commission to the address at the top of this sheet.

1	*Number Employed During Pay Period Which Includes 12th of Each Month*	1st Mo. 2nd Mo. 3rd Mo.	
2	a. Total Wages Paid This Quarter (Include Cash Value of Other Remuneration)	$	CON.
	b. LESS: Excess over $4,200 Paid to Individual Workers. (See Item 2b of Instructions)	$	LESS CR.
	c. Net Taxable Wages (Item 2a minus 2b)	$	INT.
3	Total Contributions Due for This Quarter (Contribution Rate times Item 2c)	$	PEN.
4	Less Outstanding Credit-Memo(s) No.	$	TOT.
5	Additional Due: Interest Penalty Total ▶	$	TYPE
6	Total Due ▶	$	R.C.
7	Remittance Enclosed: ☐-Cash ☐-Money Order ☐-Check MAKE PAYABLE TO: South Carolina Employment Security Commission	$	CON. INT.
8	Number Of Places Of Business In South Carolina Covered By This Report		PEN. TOT.

EMPLOYER COPY

Employers Please Note: ▶

If there has been a change in ownership (legal entity) during the quarter, this report should cover only that portion of the quarter prior to the change. A separate report must be submitted for the portion of the quarter following the change.

9 SPECIAL ATTENTION: If there has been a change during the quarter in name, address, industrial activity, or location of employment covered by this report, complete Form UCE-101-S and return with this report.

OR

If this business has been sold, merged, dissolved, in whole or in part, or there have been any changes in the corporate structure, partnership arrangement, or individual ownership during this quarter, you MUST complete Form UCE-101-S and return with this report.

EMPLOYER'S CERTIFICATION: I certify that the above, to the best of my knowledge and belief, is a true and correct statement of all wages paid during the period covered by this report and that no part of the contributions paid herewith was deducted or is to be deducted from any employee's wages.

SIGNED BY_____ TITLE_____ Date_____
(See Instructions) (Owner, president, or partner, member, etc.)

THIS REPORT MUST BE SIGNED

DO NOT USE THIS SPACE

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15 16 19

INSTRUCTIONS FOR QUARTERLY CONTRIBUTION REPORT, FORM UCE–101, REVISED

Every employer who is liable for the payment of contributions under the South Carolina Employment Security Law is required to fill out and return this report, together with a remittance of contributions, on or before the last day of the month following the close of the quarter covered by this report.

He is also required to furnish at the same time detailed wage reports, balancing with wages paid as shown on this report. See special instructions regarding wage reports on the reverse of CRIGINAL COPY of this report.

Fill out this form on typewriter or in ink. Retain the duplicate copy of the report for your files. Preserve the duplicate copy of the report and all of your work sheets to facilitate verification by authorized representatives of this Commission.

If there were no wages paid during the quarter covered by this report, please write the word "NONE" under Items 2a and 2c, sign and return the report to the South Carolina Employment Security Commission.

READ CAREFULLY THE FOLLOWING INSTRUCTIONS ON SPECIFIC ITEMS IN THIS REPORT FORM:

Item 1. Enter the number of full – and part – time workers who worked or received pay for any part of the pay period which includes the 12th of each month.

Item 2a. Enter all remuneration without deductions, including the reasonable cash value of all remuneration paid in any medium other than cash. This should include board and lodging, goods or services, gifts, prizes, bonuses, or any payment in kind, made in addition to or in lieu of any wages. If no wages were paid during the quarter, enter "NONE".

Item 2b. Enter here for deduction the total amounts paid during the quarter in excess of the first $4,200 paid to individual workers by you since January 1 of the subject calendar year. Wages In Excess Of $4,200 Paid To An Individual By An Employer During a Calendar Year Are Not Taxable. Also, not taxable are wages paid to an individual in a calendar year by an employer in this state, which, when added to wages paid to the same individual by the same employer in the same calendar year in another state or states exceed the sum of $4,200 and the employer has paid contributions to such other state or states on the wages paid to such individual during the applicable calendar year. HOWEVER, EACH SEPARATE EMPLOYER (LEGAL ENTITY), BEFORE ANY DEDUCTION CAN BE TAKEN FOR EXCESS EARNINGS, MUST REPORT AND PAY CONTRIBUTIONS ON THE FIRST $4,200 IN WAGES PAID TO AN EMPLOYEE IN A CALENDAR YEAR. In cases of succession wages paid by a predecessor employer shall be included by a successor employer in arriving at the $4,200 limit.

Item 2c. This amount should be Item 2a less Item 2b. If no wages paid during the quarter, enter "NONE".

Item. 3. Enter the amount of the employer's contribution, figured on net taxable wages times the contribution rate established for your account.

Item 4. Use this column for adjustments supported by appropriate explanation. Enter the amount of any overpayment of which you have been notified by this Commission. An employer, who discovers an overpayment for which a credit memo has not been issued, should apply for one to the Commission, setting forth the facts in support of the claim, as deductions not authorized will not be honored.

Item 5. The Law provides in Section 68–206 for interest charges on past-due contributions at the rate of one per centum for each month or fraction thereof for which they remain unpaid. But such contributions as have accrued prior to the establishment of an employer's liability shall bear interest at the rate of one half of one per cent per month or fraction thereof, to the date on which liability is established. Contribution reports and remittances will be considered delinquent if received after schedule filing date. They are due as follows:

QUARTER COVERED	Due on or before
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

Item 6. Enter the payment which should include Item 3, less Item 4, if any, plus Item 5, if any.

Item 7. Indicate type of remittance enclosed and the amount of remittance.

Item 8. Show the largest number of units or branches (places of business) operated at any one time in South Carolina within the quarter covered by this report.

Item 9. Describe only major changes in industrial activity or county of employment which are of a permanent or semi-permanent nature. Complete and return attached Form UCE-101S. Regulation VIII provides that employers shall immediately notify the Commission in the event of any change of ownership, or of consolidation, dissolution, receivership, insolvency, bankruptcy, composition, assignment for the benefit of creditors, or similar proceedings. If a change has occurred, Complete and return attached Form UCE-101S.

SIGNATURE: – This report must be signed by (1) the individual, if the employer is an individual; (2) the president, treasurer, or other principal officer, if the employer is a corporation; or (3) a responsible and duly authorized member having knowledge of the firm's affairs, if the employer is a partnership or other unincorporated organization.

Form UCE-120
Revised 1-23-73

SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION, COLUMBIA, S. C.

EMPLOYER QUARTERLY REPORT OF EMPLOYEE WAGES

1. Enter in space below Employer's Name, Address and South Carolina Account Number.

2. DATE QUARTER ENDED

3 CONTRIBUTION RATE

4. TOTAL PAGES OF THIS RETURN INCLUDING CONTINUATION SHEETS ATTACHED

5. TOTAL NUMBER OF EMPLOYEES LISTED ON RETURN

[redacted]

If there is not enough space to list all employees below, use Continuation Sheet (Form UCE-120-A). Each such Continuation Sheet must show a page number, beginning with Number 2. See Instructions.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER (6)			NAME OF EMPLOYEE (Please type or print) (7)	TOTAL WAGES PAID To Employee During Quarter (Before deductions) (8)		Non-Taxable Wages Paid To Employee During Quarter (In Excess of $4,200) (9)	
000	00	0000		Dollars	Cents	Dollars	Cents

INSTRUCTIONS FOR EMPLOYER QUARTERLY REPORT OF EMPLOYEE WAGES (FORM UCE-120)

Every employer shall file this report for each calendar quarter, showing thereon each employee who was in employment at any time during the quarter. The due dates for the "Employer Quarterly Report of Employee Wages" shall be as follows:

Quarter Covered	Due on or Before
1st - January, February, March	April 30
2nd - April, May, June	July 31
3rd - July, August, September	October 31
4th - October, November, December	January 31

Employers will report the entire wage list on form UCE-120 (if the enclosed supply is insufficient, more may be ordered or an acceptable substitute may be used) in accordance with instructions given below:

INSTRUCTIONS FOR ITEMS

Item 1. Enter the employer's name, business address, and account number assigned by the South Carolina Employment Security Commission.

Items 2, 3, 4, and 5. These items are self-explanatory.

Item 6. The Federal Social Security Account Number for each employee must be shown in this column.

Item 7. Enter the employee's name exactly as it appears on his Social Security Card. Please type or print.

Item 8. Enter in this column the total wages paid to each individual employee in all pay periods ending within this quarter, including remuneration other than cash.

Item 9. Enter in this column the wages in excess of the $4200 taxable limit paid to each individual employee during the quarter. In arriving at this $4200 limit, the wages are accumulative from January 1 of a calendar year. When the $4200 limit has been reached by an employee, all other wages paid to him during the calendar year by you are not taxable. For example, if an employee earns $1500 the first quarter, $1750 the second quarter, and $1450 the third quarter, he will have earned a total of $4700. The $500 excess over $4200 will be shown in column 9 as wages in excess of $4200. If the employee earns $1550 during the fourth quarter, it will all be shown in both Columns 8 and 9. Example:

	Total Wages (8)	Excess over $4,200 (9)
1st quarter wages	$1,500.00	
2nd quarter wages	1,750.00	
3rd quarter wages	1,450.00	$ 500.00
4th quarter wages	1,550.00	1,550.00
	6,250.00	$2,050.00

If you paid wages to an individual in a state other than South Carolina, reported such wages to such state, and paid taxes to that state, you may combine such wages with wages paid by you to the same individual in South Carolina during the same calendar year in arriving at the $4,200 statutory limitation. If you paid wages to an individual in a state other than South Carolina and claimed excess earnings deductions, please explain such deductions on a separate sheet, giving the name of the state to which wages paid to the individual have been reported.

Item 10. Totals for this Page. Enter the totals of wages reported in columns 8 and 9 respectively.

Item 11. Totals for This Return. Enter in this space the sum of the totals shown in Column 8 (Total Wages Paid).

Item 12. Taxable Wages Paid this Quarter. Enter in this space the total of Column 8 minus Column 9.

IMPORTANT: If it is necessary to use continuation sheet, Form UCE-120A, the wages shown in columns 8 and 9 of each continuation sheet should be added separately, and such totals of wages should be entered in the space provided at the bottom of the sheet. Totals should not be carried forward from page to page.

South Carolina Employment Security Commission

P. O. Box 995

Columbia, S. C. 29202

ATTN: CONTRIBUTION SECTION